

thousand dollars of the principal balance of the farmer's operating loan outstanding from time to time, for the term of the loan or for one year, whichever is less, to partially reimburse the lending institution for the reduction of the interest rate on the borrower's operating loan. However, the grant shall not exceed fifty percent of the amount of interest foregone by the lending institution pursuant to the rate reduction under paragraph "a".

7. The authority may require a lending institution to submit evidence satisfactory to the authority that the lending institution has complied with the reduction in the interest rate as required by an agreement pursuant to subsection 5 or 6A. The authority may inspect any books and records of a lending institution which are pertinent to the administration of the agricultural loan assistance program.

8. In order to assure compliance with this section and rules adopted pursuant to this section, the authority may establish by rule appropriate enforcement provisions, including but not limited to, the payment of civil penalties by a lending institution or farmer.

Sec. 5. There is appropriated from the general fund of the state to the Iowa family farm development authority for the fiscal year beginning July 1, 1985 and ending June 30, 1986, the amount of five million (5,000,000) dollars or so much thereof as is necessary, to be used for providing financial assistance to Iowa farmers under and through the agricultural loan assistance program, by providing moneys for grants under agreements subject to section 175.35 entered into on or after March 1, 1986 but before July 1, 1986. If the grants under the agreements exceed two million dollars, the excess shall be transferred from the Iowa plan fund for economic development, notwithstanding the provisions of 1985 Acts, chapter 33. Not more than one hundred thousand (100,000) dollars, or so much thereof as is necessary, shall be used for general administration, including salaries, support, and miscellaneous purposes. Moneys appropriated by this section which are committed for grants under agreements entered into on or after March 1, 1986 but before July 1, 1986, do not revert to the general fund or the Iowa plan fund. Moneys appropriated by this section which are committed for agreements but which are not utilized for the grants by July 1, 1987 revert on a pro rata basis to the general fund and the Iowa plan fund.

Sec. 6. This Act, being deemed of immediate importance, takes effect from and after its publication in *The Algona Upper Des Moines*, a newspaper published in Algona, Iowa, and in *The Messenger*, a newspaper published in Fort Dodge, Iowa.

Approved March 20, 1986

Pursuant to the authority vested in the undersigned Secretary of State of the State of Iowa, because of inherent and imperative need, I hereby designate that House File 2353 be published in the *Kossuth County Advance*, a newspaper published in Algona, Iowa.

MARY JANE ODELL, *Secretary of State*

I hereby certify that the foregoing Act, House File 2353, was published in the *Kossuth County Advance*, Algona, Iowa, on March 22, 1986, and in *The Messenger*, Fort Dodge, Iowa, on March 22, 1986.

MARY JANE ODELL, *Secretary of State*

## CHAPTER 1028

### PROTESTING AN ERROR IN ASSESSMENT

*H.F. 714*

**AN ACT** relating to the filing of a protest because of a clerical or mathematical error having been made in the assessment of a person's property.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 441.37, Code 1985, is amended by adding the following new unnumbered paragraphs:

**NEW UNNUMBERED PARAGRAPH.** A property owner or aggrieved taxpayer who finds that a clerical or mathematical error has been made in the assessment of the owner's or taxpayer's property may file a protest against that assessment in the same manner as provided in this section, except that the protest may be filed for previous years. The board may correct clerical or mathematical errors for any assessment year in which the taxes have not been fully paid or otherwise legally discharged.

**NEW UNNUMBERED PARAGRAPH.** Upon the determination of the board that a clerical or mathematical error has been made the board shall take appropriate action to correct the error and notify the county auditor of the change in the assessment as a result of the error and the county auditor shall make the correction in the assessment and the tax list in the same manner as provided in section 443.6.

**NEW UNNUMBERED PARAGRAPH.** The board shall not correct an error resulting from a property owner's or taxpayer's inaccuracy in reporting or failure to comply with section 441.19.

Approved March 20, 1986

---

**CHAPTER 1029**  
**EXPLOSIVE STORAGE FACILITIES**  
*H.F. 2091*

**AN ACT** relating to the inspection of explosive storage facilities.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. Section 101A.7, unnumbered paragraph 1, Code 1985, is amended to read as follows:

The licensee's or permittee's explosive storage facility shall be inspected at least once a year by a representative of the state fire marshal's office, except that the state fire marshal may, at those mining operations licensed and regulated by the United States department of labor, accept an approved inspection report issued by the United States department of labor, mine safety and health administration, for the twelve-month period following the issuance of the report. The state fire marshal shall notify the appropriate city or county governing board of licenses to be issued in their respective jurisdictions pursuant to this chapter. The notification shall contain the name of the applicant to be licensed, the location of the facilities to be used in storing explosives, the types and quantities of explosive materials to be stored, and other information deemed necessary by either the governing boards or the state fire marshal. The facility may be examined at other times by the sheriff of the county where the facility is located or by the local police authority if the facility is located within a city of over ten thousand population and if the sheriff or city council considers it necessary.

Approved March 20, 1986

---

**CHAPTER 1030**  
**GRAVE OR BURIAL SITES**  
*S.F. 120*

**AN ACT** relating to grave or burial sites by allowing their protection and preservation by law enforcement agencies and providing a penalty.

*Be It Enacted by the General Assembly of the State of Iowa:*

Section 1. **NEW SECTION. 566.31 BURIAL SITES.**

If a governmental subdivision or agency is notified of the existence of a marked burial site